

**UNION COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
November 30, 2010**

**TANNER MARLO CPAs INC.
509 ½ EAST DEYOUNG STREET
MARION, ILLINOIS 62959**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Union County Emergency Telephone System Board, which represents a significant portion of the County's Proprietary type funds. Those financial statements were audited by other auditors, whose reports have been furnished to us, and in our opinion, insofar as it relates to the amounts included for the 911 Fund, is based on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinion.

As discussed in Note A, Union county prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, based on our audit and the report of other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each

major fund, and the aggregate remaining fund information of Union County, Illinois as of November 30, 2010, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2011 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Union County, Illinois taken as a whole. The other supplementary information as listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Union County, Illinois. Such information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, in our opinion based on our audit and the report of other auditors is fairly stated in all material respects in relation to the basic financial statements taken as a whole on the cash basis of accounting.

The required supplementary information, as listed in the accompanying table of contents, including Management's Discussion and Analysis and the General Fund Budgetary Comparison Schedule, is not a required part of the basic financial statements, but is supplementary information required by Governmental Accounting Standards Board. We and other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it.

Tanner Marlo CPAs Inc.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
Marion, IL 62959

September 30, 2011



TANNER MARLO CPAS, INC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Union County Board of Commissioners
Courthouse
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2010, which collectively comprises Union County, Illinois' basic financial statements and have issued our report thereon dated September 30, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Union County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Union County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weakness. A material

weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Reportable conditions are described in the accompanying schedule.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of the County Board, management, the oversight audit agency and other audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

Tanner Marlo CPAs Inc.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
Marion, IL 62959

September 30, 2011

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2010**

MATERIAL WEAKNESSES:

No matters are reportable.

SIGNIFICANT DEFICIENCIES:

No matters are reportable.

OTHER MATTERS:

Prior Year Comments

Audit Adjustments

During the course of an audit engagement, an auditor will propose adjustments of financial statement amounts. Management evaluates our proposals and records those adjustments, which, in their judgment, are required to prevent the financial statements from being misstated. During our audit we noted audit adjustments from the prior year were not posted to the County's books. In order to correct fund balances for some funds, these adjustments had to be recorded again in fiscal year 2010.

We will be working with management in the coming year to resolve this issue and assist in recording these adjustments.

Outstanding Checks

During our audit we noted several checks that had been outstanding for more than six months. Outstanding checks greater than 180 days old are no longer valid and should be removed from the list of outstanding checks. The State of Illinois has escheat laws that govern the disposition of unclaimed property.

We recommend the Board of Commissioners consult with the States Attorney's office to determine the proper disposition of the old checks. In addition, the Board should develop a policy going forward to address checks that become old and no longer valid.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2010**

Current Year Comments

Due to/Due from General Fund

Several years ago, the General Fund borrowed funds from the Liability Insurance fund. The transaction was recorded as an inter-fund borrowing and due to/from accounts were setup on the books and records. The county has created a program to pay back interfund borrowing on a two year plan. We recommend that the Board of Commissioners adhere to a strict payback plan to resolve this transaction.

Tax Levy and Appropriation Allocations

The tax levy for the County has allocations to restricted funds which may need to be redistributed for better cost matching of services. We recommend a review of the tax levy and appropriation to match revenues generated to costs incurred and evaluate on an annual basis with the states attorney, Board of Commissioners, and county auditor prior to levy.

This financial report is designed to provide a general overview of Union County's finances for all those with an interest in the government's finances. Question concerning any of the information provided in this report or request for additional financial information should be addressed to the Union County Commissioners, 309 W. Market St. Room 100, Jonesboro, Illinois 62952.

Management Discussion and Analysis

As management of Union County, we offer readers of Union County's financial statements this narrative overview and analysis of the financial activities of Union County for the fiscal year ending November 30, 2010.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2010**

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Union County's basic financial statements. Union County's basic financial statements: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Union County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of Union County's finance assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Union County is improving or deteriorating.

The statement of activities presents information showing how the government's assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change that occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal period (e.g., uncollected taxes and earned but unused sick day and vacation leave).

Both of the government-wide financial statements distinguish functions of Union County that are principally supported by taxes and intergovernment revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of Union County include general government, public safety, roads and bridges. The business-type activities of Union County include an Ambulance Service and 9-1-1. The government-wide financial statement can be found attached to this report.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2010**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Union County, like other county, state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Union County can be three categories: government funds, proprietary funds, and fiduciary funds.

Government Funds

Government funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Union County maintains individual government funds. Information is presented separately in the governmental fund balance sheets and in the governmental fund statement of revenue and expenditures, and changes in fund balance.

Union County adopts an annual appropriated budget for the General fund, County highway funds Municipal Retirement & Social Security, Southern Seven Health Department and Mental Health, Tuberculosis, County Ambulance, Cemetery fund, Liability Insurance & Unemployment Compensation, General Assistance, Co-Operative Extension, Law Library, County Tourism County Hotel/Motel tax and Public Safety. A budgetary comparison statement is provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found attached with this report.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2010**

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The basic fiduciary fund financial statements are attached as a part of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found attached with this report.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS-CASH BASIS
November 30, 2010

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 3,538,385	\$1,090,170	\$4,628,555
Stamps on hand	12,000	-	12,000
Loans receivable	90,555	-	90,555
Due from other funds	<u>515,000</u>	<u>-</u>	<u>515,000</u>
Total Assets	<u>4,155,940</u>	<u>1,090,170</u>	<u>5,246,110</u>
Liabilities:			
Due to other funds	515,000	-	515,000
General obligation bond	<u>2,565,000</u>	<u>-</u>	<u>2,565,000</u>
Total Liabilities	<u>3,080,000</u>	<u>-</u>	<u>3,080,000</u>
NET ASSETS			
Restricted for:			
Inventory	12,000	-	12,000
Grant fund	5,585	-	5,585
Revolving loan fund	203,502	-	203,502
Debt Service	228,543	-	228,543
Unrestricted	<u>626,310</u>	<u>1,090,170</u>	<u>1,716,480</u>
Total Net Assets	<u>\$ 1,075,940</u>	<u>\$1,090,170</u>	<u>\$2,166,110</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES-CASH BASIS
For The Fiscal Year Ended November 30, 2010

Functions/Programs	Program cash receipts			Net (Disbursements) Receipts and		
	Cash	Operating		Changes in Net Assets		
	Disbursements	Charges For	Grants and	Governmental	Business-Type	Total
		Services	Contributions	Activities	Activities	
Primary government:						
Governmental activities:						
General government	\$ (3,089,020)	\$ 1,015,118	\$ -	\$ (2,073,902)	\$ -	\$ (2,073,902)
Highways and streets	(2,144,462)	521,368	-	(1,623,094)	-	(1,623,094)
Public safety and judiciary	(590,700)	182,417	123,955	(284,328)	-	(284,328)
Health and welfare	(152,660)	-	-	(152,660)	-	(152,660)
Other	(699,956)	-	-	(699,956)	-	(699,956)
Debt Service	(272,023)	-	-	(272,023)	-	(272,023)
Total governmental activities	(6,948,821)	1,718,903	123,955	(5,105,963)	-	(5,105,963)
Business-Type activities:						
Ambulance	(1,104,049)	603,872	-	-	(500,177)	(500,177)
911	(306,774)	285,102	-	-	(21,672)	(21,672)
Other	(51,186)	34,349	-	-	(16,837)	(16,837)
Total Business-Type activities	(1,462,009)	923,323	-	-	(538,686)	(538,686)
Total Primary Government	(8,410,830)	\$ 2,642,226	\$ 123,955	\$ (5,105,963)	\$ (538,686)	\$ (5,644,649)
General Revenues:						
Taxes:						
Public safety tax				\$ 247,810	\$ -	\$ 247,810
Property and replacement taxes				2,583,360	336,694	2,920,054
Sales, service and utility taxes				521,152	-	521,152
Motor fuel tax				828,575	-	828,575
State Income tax				738,298	-	738,298
Interest Income				108,364	32,597	140,961
Other receipts and reimbursements				811,840	118	811,958
Transfers				(18,809)	18,809	-
Total general revenues and transfers				5,820,590	388,218	6,208,808
Change in net assets				714,627	(150,468)	564,159
Net Assets-Beginning				361,313	1,240,638	1,601,951
Net Assets-Ending				\$ 1,075,940	\$ 1,090,170	\$ 2,166,110

See accompanying note to financial statements.

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
GOVERNMENTAL FUNDS
November 30, 2010

	<u>General</u>	<u>Liability Insurance</u>	<u>County Highway</u>	<u>Revolving Loan Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	\$258,621	\$ 711,119	\$134,174	\$112,947	\$2,321,524	\$3,538,385
Stamps on hand	12,000	-	-	-	-	12,000
Loans receivable	-	-	-	90,555	-	90,555
Due from other funds	-	515,000	-	-	-	515,000
Total Assets	<u>\$270,621</u>	<u>\$1,226,119</u>	<u>\$134,174</u>	<u>\$203,502</u>	<u>\$2,321,524</u>	<u>\$4,155,940</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	<u>\$515,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$515,000</u>
Total Liabilities	<u>\$515,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$515,000</u>
Fund balances (Deficit):						
Reserved for inventory	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Reserved for grant fund	-	-	-	-	5,585	5,585
Reserved for revolving loan fund	-	-	-	203,502	-	203,502
Reserved for debt service	-	-	-	-	228,543	228,543
Unreserved reported in:						
General Fund	(256,379)	-	-	-	-	(256,379)
Special revenue funds	-	1,226,119	134,174	-	2,087,396	3,447,689
Total Fund Balances (Deficit)	<u>(244,379)</u>	<u>1,226,119</u>	<u>134,174</u>	<u>203,502</u>	<u>2,321,524</u>	<u>3,640,940</u>
Total Liabilities and Fund Balances	<u>\$270,621</u>	<u>\$1,226,119</u>	<u>\$134,174</u>	<u>\$203,502</u>	<u>\$2,321,524</u>	<u>\$4,155,940</u>
Reconciliation to Statement of Net Assets:						
Total fund balance for governmental funds						\$3,640,940
Amounts reported for governmental activities in the statement of net assets are different because:						
Liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.						(2,565,000)
Net assets of governmental activities						<u>\$ 1,075,940</u>

See accompanying note to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2010

	<u>General</u>	<u>Liability Insurance</u>	<u>County Highway</u>	<u>Revolving Loan Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:						
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ 247,810	\$ 247,810
Property and replacement taxes	672,588	305,848	100,016	-	1,504,908	2,583,360
County share of Illinois income tax	738,298	-	-	-	-	738,298
County share of sales tax	521,152	-	-	-	-	521,152
Intergovernmental revenue	-	-	-	-	164,091	164,091
Salary reimbursements	254,988	-	-	-	158,927	413,915
Service fee, fines, licenses and commissions	757,592	-	101,403	-	275,852	1,134,847
Interest income	65,804	4,326	348	18,421	19,465	108,364
Equipment rental	-	-	419,965	-	-	419,965
Motor fuel tax allotments	-	-	-	-	828,575	828,575
Grants and entitlements	-	-	-	-	123,955	123,955
Other receipts and reimbursements	<u>113,290</u>	<u>24,590</u>	<u>13,389</u>	<u>-</u>	<u>240,606</u>	<u>391,875</u>
Total Revenues	<u>\$3,123,712</u>	<u>\$334,764</u>	<u>\$635,121</u>	<u>\$ 18,421</u>	<u>\$ 3,564,189</u>	<u>\$ 7,676,207</u>
Expenditures:						
General government	\$ 855,063	\$ -	\$ -	\$ -	\$ 56,613	\$ 911,676
Public safety	976,306	-	-	-	590,700	1,567,006
Corrections	97,584	-	-	-	-	97,584
Judiciary and legal	739,034	-	-	-	-	739,034
Highways and streets	-	-	576,621	-	1,567,841	2,144,462
Health and welfare	332,940	-	-	-	152,660	485,600
Other expenditures and reimbursements	<u>76,885</u>	<u>85,780</u>	<u>-</u>	<u>7,765</u>	<u>971,979</u>	<u>1,142,409</u>
Total Expenditures	<u>\$3,077,812</u>	<u>\$ 85,780</u>	<u>\$576,621</u>	<u>\$ 7,765</u>	<u>\$3,339,793</u>	<u>\$7,087,771</u>
Excess(Deficiency) of Revenues Over Expenditures	<u>\$ 45,900</u>	<u>\$248,984</u>	<u>\$58,500</u>	<u>\$ 10,656</u>	<u>\$ 224,396</u>	<u>\$ 588,436</u>
Other Financing Sources(Uses):						
Transfers in	\$ 18,675	\$ -	\$ -	\$ -	\$ 106,533	\$ 125,208
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(144,017)</u>	<u>(144,017)</u>
Total Other Financing Sources(Uses)	<u>18,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,484)</u>	<u>(18,809)</u>
NET CHANGE IN FUND BALANCES	<u>\$ 64,575</u>	<u>\$248,984</u>	<u>\$58,500</u>	<u>\$ 10,656</u>	<u>\$ 186,912</u>	<u>\$ 569,627</u>
FUND BALANCES(deficit), BEGINNING OF YEAR	<u>(308,954)</u>	<u>977,135</u>	<u>75,674</u>	<u>192,846</u>	<u>2,134,612</u>	<u>3,071,313</u>
FUND BALANCES(deficit), END OF YEAR	<u>\$ (244,379)</u>	<u>\$ 1,226,119</u>	<u>\$ 134,174</u>	<u>\$203,502</u>	<u>\$2,321,524</u>	<u>\$3,640,940</u>

Reconciliation to change in net assets:

Net change in fund balance for governmental funds \$569,627

Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long term debt 145,000

Change in net assets of governmental activities \$ 714,627

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS-CASH BASIS
PROPRIETARY FUNDS
November 30, 2010

ENTERPRISE FUNDS

	<u>Major</u>		<u>Non-major</u>	
	<u>Ambulance Fund</u>	<u>911 Fund</u>	<u>Animal Control</u>	<u>Total</u>
ASSETS:				
Current Assets:				
Cash and cash equivalents	<u>\$ 457,466</u>	<u>\$ 621,418</u>	<u>\$ 11,286</u>	<u>\$ 1,090,170</u>
Total Assets	<u>457,466</u>	<u>621,418</u>	<u>11,286</u>	<u>1,090,170</u>
NET ASSETS				
Unrestricted	<u>457,466</u>	<u>621,418</u>	<u>11,286</u>	<u>1,090,170</u>
Total Net Assets	<u>\$ 457,466</u>	<u>\$ 621,418</u>	<u>\$ 11,286</u>	<u>\$ 1,090,170</u>

See accompanying notes to financial statements

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS-
CASH BASIS, PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2010

	<u>Ambulance Fund</u>	<u>911 Fund</u>	<u>Animal Control</u>	<u>Total</u>
Operating Revenues				
Charges for services	\$ 603,872	\$ 285,102	\$ 34,349	\$ 923,323
Property and replacement taxes	336,694	-	-	336,694
Other receipts and reimbursements	-	-	118	118
Total Operating Revenues	<u>\$ 940,566</u>	<u>\$ 285,102</u>	<u>\$ 34,467</u>	<u>\$1,260,135</u>
Operating Expenses:				
Salaries	556,638	181,535	38,301	776,474
Fringe benefits	70,823	-	-	70,823
Telephone	-	50,382	1,485	51,867
Utilities	22,694	-	2,045	24,739
Supplies	33,045	9,770	2,972	45,787
Office expense	10,128	-	111	10,239
Travel	3,108	-	-	3,108
Maintenance and repairs	53,067	33,475	3,021	89,563
Equipment	347,467	9,850	241	357,558
Miscellaneous	7,079	9,762	3,010	19,851
Rent	-	12,000	-	12,000
Total Operating Expenses	<u>\$1,104,049</u>	<u>\$ 306,774</u>	<u>\$ 51,186</u>	<u>\$1,462,009</u>
Operating Income (Loss)	<u>(163,483)</u>	<u>(21,672)</u>	<u>(16,719)</u>	<u>(201,874)</u>
Nonoperating Revenues				
Interest income	<u>14,104</u>	<u>18,473</u>	<u>20</u>	<u>32,597</u>
Total Nonoperating Revenues	<u>14,104</u>	<u>18,473</u>	<u>20</u>	<u>32,597</u>
Net Income(Loss) Before Contributions and Transfers	(149,379)	(3,199)	(16,699)	(169,277)
Transfers in	-	-	18,809	18,809
Change in net assets	(149,379)	(3,199)	2,110	(150,468)
Total net assets-beginning	<u>606,845</u>	<u>624,617</u>	<u>9,176</u>	<u>1,240,638</u>
Total net assets-ending	<u>\$ 457,466</u>	<u>\$ 621,418</u>	<u>\$ 11,286</u>	<u>\$ 1,090,170</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-CASH BASIS
AGENCY FUNDS
November 30, 2010

	<u>Circuit Clerk Bond Fund</u>	<u>General Assistance Earnfare</u>	<u>Totals</u>
Assets:			
Cash	\$ 344,964	\$ 21,613	\$ 366,577
Total Assets	<u>344,964</u>	<u>21,613</u>	<u>366,577</u>
Liabilities:			
Escrow liability	344,964	-	344,964
Due to General Assistance Program	<u>-</u>	<u>9,877</u>	<u>9,877</u>
Total Liabilities	<u>344,964</u>	<u>9,877</u>	<u>354,841</u>
Net Assets	<u>\$ -</u>	<u>\$ 11,736</u>	<u>\$ 11,736</u>

See accompanying note to financial statements

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note A.3, these financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

1. Reporting Entity

Union County operates under a Board of County Commissioners form of government and provides the following services: public safety, highways and streets, education, judiciary, corrections, health and social services, county improvements, and general administrative services. The County, for financial purposes, includes all of the funds relevant to the operations of Union County. The County is considered to be a primary government pursuant to GASB Statement 14 since it is legally separate and fiscally independent. The County has no component units which are legally separate entities from the County for which the County is financially accountable or whose relationship with the County is such that exclusion would cause the County's statements to be misleading or incomplete.

2. Basis of Presentation-Fund Accounting

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the County as a whole. They include all funds of the County except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category. Taxes and other items not properly included among program revenues are reported instead as general revenues.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

Fund Financial Statements

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary categories. The County's fiduciary funds are presented separately. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The funds of the County are described below:

Governmental Funds

General Fund

The General Fund is the operating fund of the County and is always classified as a major fund. It is established to account for all financial resources except those required to be accounted for in another fund. General tax receipts and other sources of receipts used to finance the fundamental operations of the County are included in this fund.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources other than special assessments, expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from the Enterprise Funds.

Fiduciary Funds

These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of governments. These funds are as follows:

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity.

Proprietary Funds

These funds account for operations that are organized to be self-supporting through user charges. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations. The following is the County's proprietary fund:

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs of providing services to the general public on a counting basis be recovered through user charges/

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and how they are reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County maintains its accounting records for all funds on the cash basis. Accordingly, revenue is recognized and recorded when cash is received and expenditures are recognized and recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. This differs from the generally accepted accounting principles of recording revenues and expenditures of Governmental Funds when they become measurable and available, and when the related liabilities are incurred.

4. Budgets and Budgetary Accounting

The County's budget is prepared so that each fund's budgeted revenue received and expenditures disbursed can be compared to the actual revenue received and expenditures disbursed.

Total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to November 15, a proposed operating budget for the fiscal year commencing the following December 1, is submitted to the County Board. The operating budget includes proposed expenditures and the means of financing them.
2. The Budget is made available for the public inspection for fifteen days prior to final action thereon.
3. Prior to December 1, the budget is formally approved by the Board action.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
5. Budgets for the General and Special Revenue Funds are adopted on the cash basis of accounting.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

5. Cash and Cash Equivalents

For purposes of the statement of cash flows of the enterprise fund, the County considers all cash and certificates of deposit to be cash and cash equivalents.

6. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

7. Property and Equipment

The County does not capitalize fixed assets and does not maintain fixed asset records. Assets are expended when purchased.

8. Encumbrances

The County does not maintain information concerning encumbrances. Therefore, no amounts for encumbrances are reported in the financial statements.

9. Accumulated Unpaid Vacation and Sick Pay

Most County Employees are covered under a union contract and are entitled to certain compensated absences based on their employment contract. These compensated absences do accumulate if not used by the employee in the year ended. Upon termination, employees are compensated for unused vacation pay. As a result of the use of cash basis accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

10. Estimates

The preparation of financial statements in conformity with the United States generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

11. Differences from GAAP

As discussed in Note A.2, the County reports both the government-wide and fund financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

12. Significant Event Subsequent to the Balance Sheet Date

In December, 2010, the County issued general obligation bonds, Series 2010, in the total amount of \$14,430,000. These bonds were issued to finance the construction of a new courthouse and the facilities associated with it. The financing consists Series 2010A Recovery Zone Economic Development Bonds, 2010B Build America Bonds, and 2010C General Obligation Bonds. The interest on the General Obligation Bonds, Series 2010, is payable on September 1 and March 1 of each year commencing on September 1, 2011 to paid biannually with a third party. The repayment of these bonds is expected to be completed on September 1, 2042.

NOTE B-PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on November 28, 2008. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in December and February. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C-DEPOSITS AND INVESTMENTS

Authorized Deposits and Investments

Illinois Compiled Statutes authorize the County to invest in interest bearing savings accounts, certificates of deposit and time deposits, shares or other forms of securities legally insurable by savings and loan associates, bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America, and short term discount obligations of the Federal National Mortgage Association

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

Deposits

At November 30, 2010 the carrying amount of the County's deposits with financial institutions was \$4,628,555 and the bank balance was \$4,813,419.

Custodial Credit Risk-Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned to the County. Due to the nature of the certificates of deposit, they are included as deposit balances on the balance sheet. As of November 30, 2010, the County has no uninsured/uncollateralized deposits.

At November 30, 2010, the bank balance of \$4,813,419, including fiduciary funds, \$1,517,913 was covered by federal depository insurance, \$3,295,506 were collateralized by pledged bank assets in the County's name, and no funds were left uninsured/uncollateralized.

Investments

As of November 30, 2010, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>6-12 Months</u>	<u>1-3 Years</u>
Certificates of deposit	<u>\$476,576</u>	<u>\$63,576</u>	<u>\$413,000</u>

Interest Rate Risk-Interest rate risk is the risk that the fair value of an investment will decline as interest increases. The County's investment policy is described in the paragraph below. Due to the County's type of investments at November 30, 2010, certificates of deposits, interest rate risk is not significant.

Credit Risk-Credit risk is the risk that the financial counter party will fail to meet its defined obligations. State statutes authorize the County to invest only in direct obligations of the U.S. Governments or its agencies; direct obligations of any financial institution that is insured by the Federal Deposit Insurance Corporation; short-term obligations of corporations rated A or better by at least two standard rating services; obligations of the State of Illinois and its political subdivisions; insured accounts of credit unions located in the State of Illinois; The Illinois Funds; certain money market mutual funds where the portfolio if limited to U.S. Government securities; and certain repurchase agreements. Credit quality ratings disclosures do not apply to debt securities of the U.S. government.

Custodial Credit Risk-For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

NOTE D-DUE TO/FROM OTHER FUNDS

As of November 30, 2010, interfund receivables and payables resulting from various interfund transactions were as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ -	\$515,000
Liability Insurance Fund	<u>515,000</u>	<u>-</u>
	<u>\$515,000</u>	<u>\$515,000</u>

NOTE E-LOANS RECEIVABLE/REVOLVING LOAN PROGRAM

The County has established a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. These funds are to be used to promote economic development in the County by providing low interest loans. As the funds are recaptured from the loans, they may be used to make other economic development loans. As of November 30, 2010, the County had the following loans receivable through the revolving loans program:

	Loan Amount	Date	Interest Rate	Maturity Date	Balance at 11/30/10
Amy D. Mezo	\$ 40,000	6/14/2006	5%	1/14/2022	\$ 34,488
Reynolds Service Company	50,000	10/29/1996	5%	11/01/2011	9,472
McCann & Son's A/C & Heating	25,250	11/19/2004	5%	2/19/2015	14,749
Boars Nest Bed & Breakfast	30,000	12/05/2005	5%	6/05/2020	25,258
TLC Metals	<u>30,000</u>	<u>10/27/2010</u>	<u>5%</u>	<u>11/1/2024</u>	<u>29,743</u>
	<u>\$175,250</u>				<u>\$113,710</u>

As of November 30, 2010, the following loans were considered current: McCann & Son's A/C and Heating, Reynolds Service Company, and TLC Metals. The following loans were not considered current: Amy D. Mezo and Boars Nest Bed & Breakfast.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

NOTE F-RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund-Defined Benefit Pension Plan

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan member and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. SLEP members are required to contribute 7.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by the state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2010, based on the 2007 valuation, was 3.61 percent of payroll for SLEP member, 13.59 percent of payroll for ECO members and 9.96 percent for all other employees. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2010 was 22 years for ECO members and all other employees and 3 years for SLEP members.

For December 1, 2010, the County's annual pension cost of \$ 19,842 for SLEP members, \$53,002 for ECO members and \$254,913 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2007 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.3 percent to 12.2 percent a year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period, with a 20 percent corridor. The assumptions used for the 2010 actuarial valuation were based on the 2002-2004 experience study. However, the 2010 actuarial valuation information shown in the IMRF Required Supplemental Information is based on the 2005-2007 experience study.

*DIGEST OF CHANGES

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2010 are based on the 2005-2007 Experience Study. The principal changes were:

NOTE G-LEGAL DEBT MARGIN

The County is subjected to the Municipal Finance Law of Illinois, which limits the amount of net bonded debt the County may have outstanding to 5.75 percent of the assessed valuation.

At November 30, 2010 the statutory limit for the County was \$13,104,217 providing a remaining debt margin of \$9,214,972.

NOTE H-LONG-TERM DEBT

Bonds Payable

Union County, Illinois issued General Obligation Self-Insurance Refunding Bonds, Series 2002 on May 14, 2002. These bonds were issued to refinance the County's portion of continuing costs of establishing a joint self-insurance program with other Illinois counties pursuant to the Southern Illinois Counties Insurance Trust. The refinancing consisted of refunding the Series 1993 and 1995 bonds. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2002 is payable, on June 1 and December 1 of each year commencing on June 1, 2002.

Union County, Illinois issued General Obligation Self-Insurance Bonds, Series 2006 on October 16, 2006. These bonds were issued to finance the County's portion of a "Recapitalization Project for Southern Illinois Counties Insurance Trust" in order to ensure the future financial viability of the Trust. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2006 is payable on June 1 and December 1 of each year commencing on June 1, 2007.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

The interest rates on both Bonds, Series 2002 and Series 2006, vary and are outlined below. The Union Trust Corporation of Streator, Illinois, is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedules including interest rates are as follows:

Series 2002				
Date	Interest Rate	Principal	Interest	Total Payments
12/1/11	4.300%	\$155,000	\$37,190	\$192,190
12/1/12	4.400%	155,000	30,525	185,525
12/1/13	4.500%	165,000	23,705	188,705
12/1/14	4.600%	170,000	16,280	186,280
12/1/15	4.700%	180,000	8,460	188,460
		<u>\$ 825,000</u>	<u>\$ 116,160</u>	<u>\$941,160</u>

Series 2006				
Date	Interest Rate	Principal	Interest	Total Payments
12/1/11	4.75%	\$ -	\$82,670	\$82,670
12/1/12	4.75%	-	82,670	82,670
12/1/13	4.75%	-	82,670	82,670
12/1/14	4.00%	100,000	82,670	182,670
12/1/15	4.05%	105,000	78,670	183,670
12/1/16	4.10%	280,000	74,418	354,418
12/1/17	4.20%	300,000	62,938	362,938
12/1/18	4.25%	305,000	50,338	355,338
12/1/19	-	-	-	-
12/1/20	5.75%	650,000	56,636	706,636
		<u>\$1,740,000</u>	<u>\$ 653,680</u>	<u>\$2,393,680</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

Summary of Debt Transactions

The following is a summary of the debt transaction of Union County for the year ended November 30, 2010:

	Series 2002 Bonds
Balance, December 1, 2009	\$ 2,710,000
Principal Paid	<u>(145,000)</u>
Balance, November 30, 2010	<u>\$ 2,565,000</u>

The annual cash flow requirement for next five years of bond and interest is as follows:

Fiscal Year Ending November 30	Principal	Interest	Total
2011	\$155,000	\$119,860	\$274,860
2012	155,000	113,195	268,195
2013	165,000	106,375	271,375
2014	<u>270,000</u>	<u>98,950</u>	<u>368,950</u>
	<u>\$ 745,000</u>	<u>\$ 438,380</u>	<u>\$ 1,183,380</u>

NOTE I-RISK MANAGEMENT AND LITIGATION

The County is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, Union County participates in the Southern Illinois Counties Insurance Trust. The Trust is setup to provide Pulaski and Union Counties with basic insurance coverage. The trust is funded by insurance premiums from each of the participants along with bond proceeds issued by each county to provide the insurance reserves. Total bond proceeds for providing the initial reserve was \$4,500,000 with a self-insured retention of \$250,000. During 2006, the Trust's members approved a "Recapitalization Project for Southern Illinois Counties Insurance Trust." This project included the issuance of a total of \$4 million in bonds by the respective members in order to ensure the future financial viability of the Trust as well as a self-imposed assessment of \$200,000. The County's policy is to record any related expenditures in the year in which they are notified of a loss.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

There are certain outstanding claims for which the ultimate liability, if any cannot be determined at this time. County officials believe the claims should fall within the trust and insurance coverage's.

NOTE J-DEFICIT FUND BALANCE

As of November 30, 2010, the County General Fund had a deficit fund balance of \$244,379.

NOTE K-EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2010, are as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Budget</u>
Cemetery Fund	\$12,181	\$12,000
County Tourism	\$41,665	\$40,750
General Assistance	\$90,754	\$50,881

NOTE L-RESTRICTED ASSETS

Certain resources are classified as restricted assets on the balance sheet because their use is limited to a specific purpose. A summary of restricted assets at November 30, 2010 is as follows:

Restricted Assets

Revenue Stamps	
Inventory	\$ 12,000
Grant Fund	
Cash	5,585
Revolving Loan Fund	
Cash	112,947
Loans receivable	90,555
Debt Service	
Cash	<u>228,543</u>
	<u>\$ 449,630</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2010

NOTE M-INTERFUND TRANSFERS

The following is a schedule of operating transfers as included in the Statement of Net Assets of the County.

	<u>Transfers In</u>	<u>Transfers out</u>
Major Funds:		
General Fund	\$ 18,675	\$ -
Total Major Funds	<u>18,675</u>	<u>-</u>
Nonmajor Governmental Funds:		
County Unit Road District	-	41,370
County Unit Road District- MFT	56,688	-
County Unit Road District- Bridge	-	29,062
Hard Road	-	7,641
County Motor Fuel Tax	7,641	-
County Tourism	30,243	-
Township Bridge	-	15,318
Hotel/Motel Tax	-	50,626
Cemetery Fund	<u>11,961</u>	<u>-</u>
Total Nonmajor Funds	<u>106,533</u>	<u>144,017</u>
Proprietary Funds:		
Animal Control	<u>18,809</u>	<u>-</u>
Total Proprietary Funds	<u>18,809</u>	<u>-</u>
 TOTAL ALL FUNDS	 <u>\$ 144,017</u>	 <u>\$ 144,017</u>

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
GENERAL FUND
November 30, 2010

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Property Taxes-prior year levy	\$25,000	\$25,000	\$20,797	\$(4,203)
Property and replacement taxes-current year	722,000	722,000	651,791	(70,209)
County share of IL income tax	850,000	850,000	738,298	(111,702)
County share of sales tax	500,000	500,000	521,152	21,152
Service fees, licenses and commissions	870,365	870,365	757,592	(112,773)
Interest income	45,000	45,000	65,804	20,804
Salary reimbursements	285,000	285,000	254,988	(30,012)
Other receipts and reimbursements	124,800	124,800	113,290	(11,510)
Total revenues	<u>3,422,165</u>	<u>3,422,165</u>	<u>3,123,712</u>	<u>(298,453)</u>
GENERAL GOVERNMENT				
Board of Commissioners				-
Salaries	24,000	24,000	24,000	-
Travel and expense	1,000	1,000	1,175	(175)
Printing	1,000	1,000	564	436
Office supplies	100	100	-	100
	<u>26,100</u>	<u>26,100</u>	<u>25,739</u>	<u>361</u>
County Clerk				-
Salary-County Clerk	49,000	49,000	49,000	-
Salary-Deputies	65,389	65,389	57,885	7,504
Salary-part-time	3,500	3,500	2,436	1,064
Salary-overtime	2,000	2,000	760	1,240
Fees-vital statistics	225	225	178	47
Microfilm	2,500	2,500	2,500	-
Office Supplies	3,000	3,000	3,303	(303)
Postage and box rent	2,500	2,500	2,002	498
Ledgers and binders	1,000	1,000	904	96
Association dues	250	250	240	10
Photocopy supplies	1,500	1,500	1,494	6
Equipment service contract	3,000	3,000	3,000	-
Maintenance-equipments	2,900	2,900	2,900	-
Travel	500	500	67	433
Miscellaneous	500	500	339	161
	<u>137,764</u>	<u>137,764</u>	<u>127,008</u>	<u>10,756</u>
Collector and Treasurer				-
Salary-Collector	10,300	10,300	10,300	-
Salary-Treasurer	49,000	49,000	49,000	-
Salary-Assistant Treasurer	35,083	35,083	35,660	(577)
Salary-Deputies	82,568	82,568	82,421	147
Equipment repair	300	300	140	160
Postage and envelopes	5,500	5,500	9,137	(3,637)
Office supplies	3,000	3,000	1,071	1,929
Publishing	5,500	5,500	1,624	3,876
Dues	260	260	432	(172)
Travel and expense	1,000	1,000	550	450
Equipment	2,600	2,600	2,556	44
	<u>195,111</u>	<u>195,111</u>	<u>192,891</u>	<u>2,220</u>
Subtotal general government				
Carried forward	<u>358,975</u>	<u>358,975</u>	<u>345,638</u>	<u>13,337</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2010

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General Government brought forward	<u>\$358,975</u>	<u>\$358,975</u>	<u>\$345,638</u>	<u>\$ 13,337</u>
Other expenditures and reimbursements				
County audit and budget preparation	38,000	38,000	31,160	6,840
Hotel/Motel administration	2,000	2,000	450	1,550
Computer Service	85,000	85,000	60,610	24,390
Contingencies	100,000	100,000	87,987	12,013
IMRF repayment	50,000	50,000	50,000	-
Public service contracts	<u>1,600</u>	<u>1,600</u>	<u>1,500</u>	<u>100</u>
	<u>276,600</u>	<u>276,600</u>	<u>231,707</u>	<u>44,893</u>
Supervisor of Assessment				
Salary-Supervisor	44,000	44,000	34,219	9,781
Salary-Deputies	90,921	90,921	82,184	8,737
Soil mapping	3,900	3,900	3,900	-
Travel	2,500	2,500	6,127	(3,627)
Postage	1,000	1,000	1,000	-
Publication of notices	2,000	2,000	2,146	(146)
Office supplies	1,500	1,500	1,407	93
Photocopy supplies	500	500	431	69
Equipment	1,000	1,000	1,295	(295)
Miscellaneous	<u>300</u>	<u>300</u>	<u>325</u>	<u>(25)</u>
	<u>147,621</u>	<u>147,621</u>	<u>133,034</u>	<u>14,587</u>
Elections				
Salaries	25,900	25,900	14,338	11,562
Postage	3,000	3,000	2,171	829
Publishing	10,000	10,000	13,983	(3,983)
Office supplies	65,000	65,000	63,797	1,203
Computer	6,300	6,300	727	5,573
Election polling places	2,000	2,000	2,459	(459)
Judge school	500	500	500	-
Judges pay, rent and mileage	<u>32,000</u>	<u>32,000</u>	<u>46,709</u>	<u>(14,709)</u>
	<u>144,700</u>	<u>144,700</u>	<u>144,684</u>	<u>16</u>
Total general government	<u>\$927,896</u>	<u>\$927,896</u>	<u>\$855,063</u>	<u>\$72,833</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2010

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PUBLIC SAFETY				
Sheriff's Department				
Salary-Sheriff	\$51,185	\$51,185	\$51,320	\$(135)
Salary-Deputies	250,600	250,600	234,118	25,253
Salary-Public Safety	1,500	1,500	1,500	1
Salary-Secretary	34,360	34,360	36,320	(757)
Salary-Custodian	26,980	26,980	27,870	(80)
Salary-Radio Operator	117,900	117,900	70,950	51,077
Salary-Civil Process Server	7,500	7,500	5,744	1,756
Salary-Holiday Buy Back	8,000	8,000	8,183	(183)
Salary-Custodial-part-time	800	800	800	-
Salary-Overtime	23,000	23,000	25,830	(2,830)
Uniforms	3,000	3,000	1,754	1,246
New Vehicle	26,000	26,000	30,186	4,186
Postage	1,200	1,200	1,100	100
Laundry Service	2,300	2,300	1,614	686
Travel-Transportation of prisoners	500	500	469	31
Sheriff dues	1,500	1,500	1,475	25
Food-Prisoners	800	800	743	57
Office Supplies	3,500	3,500	2,401	1,099
Gasoline	55,000	55,000	43,577	11,423
Repairs	18,000	18,000	18,680	(680)
Operating Supplies	7,000	7,000	6,859	141
Computer	7,000	7,000	5,710	1,290
Computer Maintenance	8,000	8,000	7,652	348
Photocopy Supplies	1,000	1,000	1,274	(274)
Ledgers and Binders	550	550	365	185
	<u>672,086</u>	<u>672,086</u>	<u>586,494</u>	<u>85,592</u>
County Coroner				
Salary-Coroner	11,910	11,910	11,910	-
Salary-Deputy	3,300	3,300	2,400	900
Telephone	600	600	339	261
Court Reporter	100	100	-	100
Dues	325	300	-	325
Training	750	750	-	750
Medical	10,800	10,800	6,190	4,610
Subtotal County Coroner				
Carried Forward	<u>27,785</u>	<u>27,785</u>	<u>20,839</u>	<u>6,946</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2010

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Coroner brought forward	\$27,785	\$27,785	\$20,839	\$6,946
Office supplies	300	300	-	300
Jurors	75	75	-	75
Equipment	300	300	-	300
	<u>28,460</u>	<u>28,460</u>	<u>20,839</u>	<u>7,621</u>
Courthouse and Jail				
Maintenance-building	40,000	40,000	13,122	26,878
Housing prisoners	250,000	250,000	225,471	24,529
Juvenile detention	30,000	30,000	27,476	2,524
Telephone	44,000	44,000	48,561	(4,561)
Utilities	40,000	40,000	33,912	6,088
Laundry	100	100	158	(58)
	<u>404,100</u>	<u>404,100</u>	<u>348,700</u>	<u>55,400</u>
Emergency Services and Disaster Operations				
Salaries	12,875	12,875	12,875	-
Salaries-secretary	300	300	-	300
Maintenance vehicle	700	700	280	420
Telephone	1,600	1,600	1,608	(8)
Utilities	2,500	2,500	1,870	630
Travel	1,000	1,000	261	739
Postage	100	100	44	56
Dues	45	45	40	5
Training	750	750	387	363
Public service contracts	1,000	1,000	657	343
Office supplies	400	400	324	76
Gas and oil	500	500	199	301
Miscellaneous	1,000	1,000	243	757
Equipment	4,000	4,000	1,485	2,515
	<u>26,770</u>	<u>26,770</u>	<u>20,273</u>	<u>6,497</u>
 Total Public Safety	 <u>\$1,131,416</u>	 <u>\$1,131,416</u>	 <u>\$976,306</u>	 <u>\$155,110</u>
 CORRECTIONS				
Probation				
Union County share of area wide expense	<u>\$108,427</u>	<u>\$108,427</u>	<u>\$97,584</u>	<u>\$10,843</u>
 Total Corrections	 <u>\$108,427</u>	 <u>\$108,427</u>	 <u>\$97,584</u>	 <u>\$10,843</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2010

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	\$49,000	\$49,000	\$49,008	\$ (8)
Salary-Assistant Circuit Clerk	33,606	33,606	33,465	141
Salary-Deputy Clerk	147,528	147,528	162,597	(15,069)
Salary-Part-Time	7,917	7,917	-	7,917
Travel	500	500	86	414
Equipment	600	600	-	600
Office and Court Supplies	4,500	4,500	1,261	3,239
Postage and box rent	9,500	9,500	3,699	5,801
Photocopy supplies	1,100	1,100	-	1,100
Miscellaneous	350	350	35	315
Dues-Circuit Clerk	350	350	300	50
	<u>254,951</u>	<u>254,951</u>	<u>250,451</u>	<u>4,500</u>
Court Expense				
Postage	200	200	155	45
Legal services/court	140,000	140,000	144,544	(4,544)
Dues	400	400	-	400
Circuit court jurors	15,000	15,000	7,544	7,456
Office Supplies	1,200	1,200	139	1,061
Maintenance Contracts	1,200	1,200	329	871
Circuit court expense	1,200	1,200	1,164	36
Miscellaneous	500	500	241	259
Equipment	5,000	5,000	1,610	3,390
	<u>164,700</u>	<u>164,700</u>	<u>155,726</u>	<u>8,974</u>
State Attorney				
States Attorney salary	128,959	128,959	128,959	-
Secretary salary	59,914	59,914	59,912	2
Assistant States Attorney	58,710	58,710	58,710	-
Salary-part-time	5,974	5,974	4,866	1,108
Dues	1,500	1,500	853	647
Photocopy supplies	1,500	1,500	564	936
Office Supplies	2,500	2,500	7,728	(5,228)
Appellate Service	7,000	7,000	7,000	-
Travel	3,750	3,750	670	3,080
Postage	1,250	1,250	1,245	5
Miscellaneous	5,000	5,000	5,988	(988)
	<u>276,057</u>	<u>276,057</u>	<u>276,495</u>	<u>(438)</u>
Subtotal judiciary and legal carried forward	<u>695,708</u>	<u>695,708</u>	<u>682,672</u>	<u>13,036</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS (CONTINUED)
GENERAL FUND
November 30, 2010

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Subtotal judiciary and legal carried forward	<u>\$695,708</u>	<u>\$695,708</u>	<u>\$682,672</u>	<u>\$13,036</u>
Judicial Security				
Salary	65,000	65,000	54,323	10,677
Travel	1,500	1,500	667	833
Laundry Services	400	400	111	289
Training	100	100	-	100
Uniforms	400	400	175	225
Equipment	400	400	1,086	(686)
	<u>67,800</u>	<u>67,800</u>	<u>56,362</u>	<u>11,438</u>
Total judiciary and legal	<u>\$763,508</u>	<u>\$763,508</u>	<u>\$739,034</u>	<u>\$24,474</u>
HEALTH AND WELFARE				
Health insurance	<u>300,000</u>	<u>300,000</u>	<u>332,940</u>	<u>(32,940)</u>
Total health and welfare	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$332,940</u>	<u>\$(32,940)</u>
OTHER				
Superintendent of Education				
County's share of office	<u>\$39,000</u>	<u>\$39,000</u>	<u>\$32,297</u>	<u>\$ 6,703</u>
County portion of other programs				
SIEG agent	50,000	50,000	44,438	5,562
Merit board	500	500	150	350
Other	<u>8,900</u>	<u>8,900</u>	<u>-</u>	<u>8,900</u>
	<u>59,400</u>	<u>59,400</u>	<u>44,588</u>	<u>14,812</u>
Total other	<u>\$ 98,400</u>	<u>\$ 98,400</u>	<u>\$ 76,885</u>	<u>\$ 21,515</u>
Total expenditures	<u>\$3,329,647</u>	<u>\$3,329,647</u>	<u>\$3,077,812</u>	<u>\$251,835</u>
Excess (Deficiency) of revenues over Expenditures	<u>92,518</u>	<u>92,518</u>	<u>45,900</u>	<u>(46,618)</u>
Other financing sources (uses):				
Operating transfers out	<u>(37,000)</u>	<u>(37,000)</u>	<u>18,675</u>	<u>55,675</u>
Total other financing sources	<u>(37,000)</u>	<u>(37,000)</u>	<u>18,675</u>	<u>55,675</u>
Excess (Deficiency) of revenues and other Financing sources over expenditures	<u>55,518</u>	<u>55,518</u>	<u>64,575</u>	<u>9,057</u>

November 30, 2010

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UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
November 30, 2010

	<u>Revolving Loan Fund</u>			<u>Variance with</u>
	<u>Budgeted Amounts</u>		<u>Final Budget</u>	<u>Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Interest Income	\$ -	\$ -	\$ 18,421	\$ 18,421
Total revenues	-	-	18,421	18,421
Administrative	-	-	7,765	(7,765)
Total expenditures	-	-	7,765	(7,765)
Excess of revenues over expenditures	-	-	10,656	10,656
Net change in fund balances	\$ -	\$ -	10,656	\$ 10,656
Fund balance, beginning of year			192,846	
Fund balance, end of year			<u>\$ 203,502</u>	

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUND
November 30, 2010

	Special Revenue Funds						Total	
	Other General Government	Other Highways and Streets	Public Safety & Judiciary	Health & Welfare	Other	Grant Fund	Debt Service Fund	Nonmajor Governmental Funds
Assets:								
Cash and cash equivalents	\$14,246	\$723,584	\$518,286	\$55,756	\$775,524	\$5,585	\$228,543	\$2,321,524
Total Assets	<u>\$14,246</u>	<u>\$723,584</u>	<u>\$518,286</u>	<u>\$55,756</u>	<u>\$775,524</u>	<u>\$5,585</u>	<u>\$228,543</u>	<u>\$2,321,524</u>
Fund Balances								
Reserved	-	-	-	-	-	5,585	228,543	234,128
Unreserved, undesignated	<u>14,246</u>	<u>723,584</u>	<u>518,286</u>	<u>55,756</u>	<u>775,524</u>	<u>-</u>	<u>-</u>	<u>2,087,396</u>
Total Fund Balances	<u>14,246</u>	<u>723,584</u>	<u>518,286</u>	<u>55,756</u>	<u>775,524</u>	<u>5,585</u>	<u>228,543</u>	<u>2,321,524</u>
Total Liabilities and Fund Balances	<u>\$ 14,246</u>	<u>\$723,584</u>	<u>\$518,286</u>	<u>\$55,756</u>	<u>\$775,524</u>	<u>\$5,585</u>	<u>\$228,543</u>	<u>\$2,321,524</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2010

	Other General Government	Other Highways and Streets	Public Safety & Judiciary	Health & Welfare	Other	Grant Fund	Debt Service Fund	Total
Revenues:								
Public safety tax	\$ -	\$ -	\$247,810	\$ -	\$ -	\$ -	\$ -	\$ 247,810
Property and replacement taxes	-	460,549	-	68,364	701,093	-	274,902	1,504,908
Fees and fines	38,612	-	158,252	-	78,988	-	-	275,852
Interest income	85	10,154	2,743	585	3,332	19	2,547	19,465
Intergovernmental revenue	-	164,091	-	-	-	-	-	164,091
Salary reimbursements	-	158,927	-	-	-	-	-	158,927
Motor fuel tax allotments	-	828,575	-	-	-	-	-	828,575
Grants and entitlements	-	-	123,955	-	-	-	-	123,955
Other receipts and reimbursements	17,843	38,531	148,480	20,167	14,573	786	226	240,606
Total Revenues	<u>56,540</u>	<u>1,660,827</u>	<u>681,240</u>	<u>89,116</u>	<u>797,986</u>	<u>805</u>	<u>277,675</u>	<u>3,564,189</u>
Expenditures:								
Administrative	-	-	-	50,040	-	-	-	50,040
Salaries and labor	5,609	502,932	374,527	26,896	16,173	-	-	926,137
Fringe benefits	-	62,960	16,073	-	-	-	-	79,033
Materials and supplies	-	-	35,147	54,652	-	-	-	89,799
Construction and maintenance	-	991,254	-	-	-	-	-	991,254
Public health	-	-	-	14,428	-	-	-	14,428
Equipment purchases	-	-	56,657	-	944	-	-	57,601
Other expenditures and reimbursements	51,004	10,695	108,246	3,017	117,501	-	272,023	562,536
Retirement and social security	-	-	-	3,627	565,338	-	-	568,965
Total Expenditures	<u>56,613</u>	<u>1,567,841</u>	<u>590,700</u>	<u>152,660</u>	<u>699,956</u>	<u>-</u>	<u>272,023</u>	<u>3,339,793</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(73)</u>	<u>92,986</u>	<u>90,540</u>	<u>(63,544)</u>	<u>98,030</u>	<u>805</u>	<u>5,652</u>	<u>224,396</u>
Other Financing Sources (Uses):								
Transfers in	-	64,329	-	-	42,204	-	-	106,533
Transfers out	-	(93,391)	-	-	(50,626)	-	-	(144,017)
Total Other Financing Sources (Uses)	-	(29,062)	-	-	(8,422)	-	-	(37,484)
Net change in fund balances	(73)	63,924	90,540	(63,544)	89,608	805	5,652	186,912
Fund balances-beginning	14,319	659,660	427,746	119,300	685,916	4,780	222,891	2,134,612
Fund balances-ending	<u>\$14,246</u>	<u>\$723,584</u>	<u>\$518,286</u>	<u>\$55,756</u>	<u>\$775,524</u>	<u>\$5,585</u>	<u>\$228,543</u>	<u>\$2,321,524</u>

UNION COUNTY, ILLINOIS
 COMBINING BALANCE SHEET-CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
 November 30, 2010

	Automation Fee Treasurer	Automation Fee County Clerk	GIS Fund	Totals
Assets				
Cash and cash equivalents	<u>\$7,273</u>	<u>\$3,200</u>	<u>\$3,773</u>	<u>\$14,246</u>
Total assets	<u>7,273</u>	<u>3,200</u>	<u>3,773</u>	<u>14,246</u>
Fund balance				
Unreserved	<u>7,273</u>	<u>3,200</u>	<u>3,773</u>	<u>14,246</u>
Total fund balance	<u>\$7,273</u>	<u>\$3,200</u>	<u>\$3,773</u>	<u>\$14,246</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30, 2010

	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District-Bridge	County Motor Fuel Tax	County Unit Road District-MFT	Township Bridge	Totals
Assets									
Cash and cash equivalents	\$57,471	\$130,374	\$100,353	\$133,578	\$46,513	\$133,707	\$60,411	\$61,177	\$723,584
Total assets	<u>57,471</u>	<u>130,374</u>	<u>100,353</u>	<u>133,578</u>	<u>46,513</u>	<u>133,707</u>	<u>60,411</u>	<u>61,177</u>	<u>723,584</u>
Fund balances									
Unreserved	<u>57,471</u>	<u>130,374</u>	<u>100,353</u>	<u>133,578</u>	<u>46,513</u>	<u>133,707</u>	<u>60,411</u>	<u>61,177</u>	<u>723,584</u>
Total fund balance	<u>\$57,471</u>	<u>\$130,374</u>	<u>\$100,353</u>	<u>\$133,578</u>	<u>\$46,513</u>	<u>\$133,707</u>	<u>\$60,411</u>	<u>\$61,177</u>	<u>\$723,584</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30, 2010

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff DUI Fund	Totals
Assets								
Cash and cash equivalents	<u>\$72,657</u>	<u>\$58,201</u>	<u>\$199,913</u>	<u>\$6,838</u>	<u>\$3,645</u>	<u>\$166,528</u>	<u>\$10,504</u>	<u>\$518,286</u>
Total assets	<u>72,657</u>	<u>58,201</u>	<u>199,913</u>	<u>6,838</u>	<u>3,645</u>	<u>166,528</u>	<u>10,504</u>	<u>518,286</u>
Fund balance								
Unreserved	<u>72,657</u>	<u>58,201</u>	<u>199,913</u>	<u>6,838</u>	<u>3,645</u>	<u>166,528</u>	<u>10,504</u>	<u>518,286</u>
Total fund balance	<u>\$72,657</u>	<u>\$58,201</u>	<u>\$199,913</u>	<u>\$6,838</u>	<u>\$3,645</u>	<u>\$166,528</u>	<u>\$10,504</u>	<u>\$518,286</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30, 2010

	<u>Southern Seven Health Fund</u>	<u>General Assistance</u>	<u>Giakin Tuberculosis</u>	<u>Arrestee Medical Cost Fund</u>	<u>Totals</u>
Assets					
Cash and cash equivalents	<u>\$8,407</u>	<u>\$30,900</u>	<u>\$852</u>	<u>\$15,597</u>	<u>\$55,756</u>
Total assets	<u>8,407</u>	<u>30,900</u>	<u>852</u>	<u>15,597</u>	<u>55,756</u>
Fund Balance					
Unreserved	<u>8,407</u>	<u>30,900</u>	<u>852</u>	<u>15,597</u>	<u>55,756</u>
Total fund balance	<u>\$8,407</u>	<u>\$30,900</u>	<u>\$852</u>	<u>\$15,597</u>	<u>\$55,756</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30, 2010

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Assets							
Cash and cash equivalents	<u>\$716,344</u>	<u>\$11,205</u>	<u>\$6,944</u>	<u>\$40,009</u>	<u>\$1,014</u>	<u>\$8</u>	<u>\$775,524</u>
Total Assets	<u>716,344</u>	<u>11,205</u>	<u>6,944</u>	<u>40,009</u>	<u>1,014</u>	<u>8</u>	<u>775,524</u>
Fund balance							
Unreserved	<u>716,344</u>	<u>11,205</u>	<u>6,944</u>	<u>40,009</u>	<u>1,014</u>	<u>8</u>	<u>775,524</u>
Total fund balances	<u>\$716,344</u>	<u>\$11,205</u>	<u>\$6,944</u>	<u>\$40,009</u>	<u>\$1,014</u>	<u>\$8</u>	<u>\$775,524</u>

UNION COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
 November 30, 2010

	Automation Fee Treasurer	Automation Fee County Clerk	GIS Fund	Totals
Revenue received				
Fees and fines	\$6,944	\$ -	\$31,668	\$38,612
Interest income	66	19	-	85
Other receipts and reimbursements	-	17,843	-	17,843
Total revenues received	<u>7,010</u>	<u>17,862</u>	<u>31,668</u>	<u>56,540</u>
Expenditures				
Salaries and labor	5,609	-	-	5,609
Other expenditures and reimbursements	-	20,702	30,302	51,004
Total expenditures	<u>5,609</u>	<u>20,702</u>	<u>30,302</u>	<u>56,613</u>
Excess (Deficiency) of revenue received over expenditures disbursed	1,401	(2,840)	1,366	(73)
Fund balance, December 1, 2009	<u>5,872</u>	<u>6,040</u>	<u>2,407</u>	<u>14,319</u>
Fund balance, November 30, 2010	<u>\$7,273</u>	<u>\$3,200</u>	<u>\$3,773</u>	<u>\$14,246</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS

November 30, 2010

	Hard Road	County Bridge	Federal Aid	County Unit Road District	County Unit Road District-Bridge	County Motor Fuel Tax	County Unit Road District-MFT	Township Bridge	Totals
Revenue received									
Property and replacement tax	\$63,560	\$63,560	\$63,560	\$201,613	\$ 68,256	\$ -	\$ -	\$ -	\$460,549
Interest income	380	419	620	1,006	6,360	596	471	302	10,154
Intergovernmental revenue	-	-	-	-	-	-	83,289	80,802	164,091
Salary reimbursements	-	-	-	-	-	158,806	121	-	158,927
Motor fuel tax allotments	-	-	-	41,370	-	292,586	494,619	-	828,575
Other receipts and reimbursements	-	38,531	-	-	-	-	-	-	38,531
Total revenues received	<u>63,940</u>	<u>102,510</u>	<u>64,180</u>	<u>243,989</u>	<u>74,616</u>	<u>451,988</u>	<u>578,500</u>	<u>81,104</u>	<u>1,660,827</u>
Expenditures									
Salaries and labor	13,821	3,859	5,517	45,989	11,695	173,340	206,255	42,456	502,932
Fringe benefits	2,541	428	-	-	4,801	18,938	36,252	-	62,960
Construction and maintenance	24,759	66,002	21,295	152,542	54,908	181,076	411,560	79,112	991,254
Other expenditures & reimbursements	-	-	943	9,752	-	-	-	-	10,695
Total expenditures	<u>41,121</u>	<u>70,289</u>	<u>27,755</u>	<u>208,283</u>	<u>71,404</u>	<u>373,354</u>	<u>654,067</u>	<u>121,568</u>	<u>1,567,841</u>
Excess(Deficiency) of revenue received									
Over expenditures disbursed	<u>22,819</u>	<u>32,221</u>	<u>36,425</u>	<u>35,706</u>	<u>3,212</u>	<u>78,634</u>	<u>(75,567)</u>	<u>(40,464)</u>	<u>92,986</u>
Other financing sources(uses):									
Transfers in	-	-	-	-	-	7,641	56,688	-	64,329
Transfers out	<u>(7,641)</u>	<u>-</u>	<u>-</u>	<u>(41,370)</u>	<u>(29,062)</u>	<u>-</u>	<u>-</u>	<u>(15,318)</u>	<u>(93,391)</u>
Total other financing sources(uses)	<u>(7,641)</u>	<u>-</u>	<u>-</u>	<u>(41,370)</u>	<u>(29,062)</u>	<u>7,641</u>	<u>56,688</u>	<u>(15,318)</u>	<u>(29,062)</u>
Net change in fund balances	15,178	32,221	36,425	(5,664)	(25,850)	86,275	(18,879)	(55,782)	63,924
Fund balance, December 1, 2009	<u>42,293</u>	<u>98,153</u>	<u>63,928</u>	<u>139,242</u>	<u>72,363</u>	<u>47,432</u>	<u>79,290</u>	<u>116,959</u>	<u>659,660</u>
Fund balance, November 30, 2010	<u>\$57,471</u>	<u>\$130,374</u>	<u>\$100,353</u>	<u>\$133,578</u>	<u>\$46,513</u>	<u>\$133,707</u>	<u>\$60,411</u>	<u>\$61,177</u>	<u>\$723,584</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY

November 30, 2010

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff's DUI Fund	Totals
Revenue received								
Public safety tax	\$247,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$247,810
Fees and fines	-	-	75,388	10,120	-	69,710	3,034	158,252
Interest income	465	-	1,615	55	50	488	70	2,743
Grants and entitlements	-	123,955	-	-	-	-	-	123,955
Other receipts and reimbursements	88,539	39,735	-	-	20,206	-	-	148,480
Total revenues received	<u>336,814</u>	<u>163,690</u>	<u>77,003</u>	<u>10,175</u>	<u>20,256</u>	<u>70,198</u>	<u>3,104</u>	<u>681,240</u>
Expenditures								
Salaries and labor	286,104	34,415	24,992	-	14,868	14,148	-	374,527
Fringe benefits	3,792	12,281	-	-	-	-	-	16,073
Equipment purchases	24,829	-	9,686	-	6,560	13,282	2,300	56,657
Materials and supplies	-	-	16,571	18,576	-	-	-	35,147
Other expenditures and reimbursements	-	108,296	-	-	-	-	-	108,296
Total expenditures	<u>314,725</u>	<u>154,992</u>	<u>51,249</u>	<u>18,576</u>	<u>21,428</u>	<u>27,430</u>	<u>2,300</u>	<u>590,700</u>
Excess(Deficiency) of revenue received over expenditures disbursed	<u>22,089</u>	<u>8,698</u>	<u>25,754</u>	<u>(8,401)</u>	<u>(1,172)</u>	<u>42,768</u>	<u>804</u>	<u>90,540</u>
Other financing sources(uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-	-	-
Net change in fund balances	22,089	8,698	25,754	(8,401)	(1,172)	42,768	804	90,540
Fund balance, December 1, 2009	<u>50,568</u>	<u>49,503</u>	<u>174,159</u>	<u>15,239</u>	<u>4,817</u>	<u>123,760</u>	<u>9,700</u>	<u>427,746</u>
Fund balance, November 30, 2010	<u>\$ 72,657</u>	<u>\$ 58,201</u>	<u>\$ 199,913</u>	<u>\$ 6,838</u>	<u>\$ 3,645</u>	<u>\$ 166,528</u>	<u>\$ 10,504</u>	<u>\$ 518,286</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
November 30, 2010

	Southern Seven Health Fund	General Assistance	Glakin Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenues received					
Property and replacement tax	\$52,866	\$ 4,566	\$10,932	\$ -	\$68,364
Interest income	40	427	23	95	585
Other receipts and reimbursements	-	15,468	9	4,690	20,167
Total revenues received	<u>52,906</u>	<u>20,461</u>	<u>10,964</u>	<u>4,785</u>	<u>89,116</u>
Expenditures					
Administration	-	50,040	-	-	50,040
Salaries and labor	-	26,896	-	-	26,896
Retirement and social security	-	3,627	-	-	3,627
Materials and supplies	47,478	7,174	-	-	54,652
Public health	-	-	14,428	-	14,428
Miscellaneous	-	3,017	-	-	3,017
Total expenditures	<u>47,478</u>	<u>90,754</u>	<u>14,428</u>	<u>-</u>	<u>152,660</u>
Excess (Deficiency) of revenue received over expenditures disbursed	5,428	(70,293)	(3,464)	4,785	(63,544)
Fund balance, December 1, 2009	<u>2,979</u>	<u>101,193</u>	<u>4,316</u>	<u>10,812</u>	<u>119,300</u>
Fund balance, November 30, 2010	<u>\$ 8,407</u>	<u>\$30,900</u>	<u>\$852</u>	<u>\$15,597</u>	<u>\$55,756</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CASH BASIS-NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30, 2010

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenue received							
Property and replacement taxes	\$659,626	\$42,467	\$ -	\$ -	\$ -	\$ -	\$101,093
Fees and fines	-	-	-	6,340	72,648	-	78,988
Interest income	2,840	20	58	330	82	2	3,332
Other receipts and reimbursements	13,573	-	1,000	-	-	-	14,573
Total revenues received	<u>675,039</u>	<u>42,487</u>	<u>1,058</u>	<u>6,670</u>	<u>72,730</u>	<u>2</u>	<u>797,986</u>
Expenditures							
Equipment purchases	-	-	-	-	-	944	944
Salaries and labor	4,936	-	-	-	-	11,237	16,173
Retirement and social security	565,338	-	-	-	-	-	565,338
Other expenditures and reimbursements	-	48,391	41,665	-	27,445	-	117,501
Total expenditures	<u>570,274</u>	<u>48,391</u>	<u>41,665</u>	<u>-</u>	<u>27,445</u>	<u>12,181</u>	<u>699,956</u>
Excess (Deficiency) of revenue received over expenditures disbursed	104,765	(5,904)	(40,607)	6,670	45,285	(12,179)	98,030
Other financing sources (used):							
Transfers in	-	-	30,243	-	-	11,961	42,204
Transfers out	-	-	-	-	(50,626)	-	(50,626)
Total other financing sources (used)	-	-	<u>30,243</u>	-	<u>(50,626)</u>	<u>11,961</u>	<u>(8,422)</u>
Net change in fund balances	104,765	(5,904)	(10,364)	6,670	(5,341)	(218)	89,608
Fund balance, December 1, 2009	611,579	17,109	17,308	33,339	6,355	226	685,916
Fund balance, November 30, 2010	<u>\$716,344</u>	<u>\$11,205</u>	<u>\$6,944</u>	<u>\$40,009</u>	<u>\$ 1,014</u>	<u>\$ 8</u>	<u>\$775,524</u>

IMRF TREND INFORMATION

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ELECTED COUNTY OFFICIALS**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Actuarial Value of Assets	Actuarial Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2010	50,064	100%	\$ -	1,279,965	1,613,672	333,707	79.32%	379,481	87.94%
12/31/2009	48,512	100%	\$ -	1,240,279	1,466,736	226,460	84.56%	385,324	58.77%
12/31/2008	83,616	100%	\$ -	1,562,816	1,628,478	65,662	95.97%	376,141	17.46%
12/31/2007	111,713	100%	\$ -	1,642,774	1,366,115	(276,659)	120.25%	338,114	0.00%
12/31/2006	102,004	100%	\$ -	1,507,027	1,765,859	258,832	85.34%	348,970	74.17%
12/31/2005	93,221	100%	\$ -	1,217,937	1,829,340	611,403	66.58%	301,297	202.92%
12/31/2004	101,159	100%	\$ -	1,162,042	1,824,790	662,748	63.68%	349,427	189.67%
12/31/2003	92,845	100%	\$ -	1,093,531	1,835,208	741,677	59.59%	343,617	215.84%
12/31/2002	120,268	100%	\$ -	1,066,533	1,712,385	645,852	62.28%	333,799	193.49%
12/31/2001	107,663	100%	\$ -	1,059,185	1,582,462	523,277	66.93%	309,733	168.94%

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2010	18,713	100%	\$ -
12/31/2009	16,257	100%	\$ -
12/31/2008	38,871	100%	\$ -
12/31/2007	78,247	100%	\$ -
12/31/2006	67,584	100%	\$ -
12/31/2005	64,057	100%	\$ -
12/31/2004	29,408	100%	\$ -
12/31/2003	30,722	100%	\$ -
12/31/2002	24,431	100%	\$ -
12/31/2001	18,395	100%	\$ -

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2010	2,344,124	2,645,738	301,614	88.60%	631,792	47.74%
12/31/2009	2,038,369	2,706,321	667,952	75.32%	622,858	107.24%
12/31/2008	2,366,028	2,345,964	(20,064)	100.86%	560,909	0.00%
12/31/2007	2,347,612	2,129,927	(217,685)	110.22%	588,763	0.00%
12/31/2006	2,136,963	2,045,499	(91,464)	104.47%	513,166	0.00%
12/31/2005	1,964,550	1,942,270	(22,280)	101.15%	450,428	0.00%
12/31/2004	1,770,403	1,751,479	(18,924)	101.08%	453,131	0.00%
12/31/2003	1,680,122	1,721,449	41,327	97.60%	491,551	8.14%
12/31/2002	1,730,574	1,464,867	(265,707)	118.14%	458,372	0.00%
12/31/2001	1,488,974	1,222,804	(266,170)	121.77%	421,901	0.00%

UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ALL OTHER IMRF PERSONNEL

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2010	217,411	100%	\$ -
12/31/2009	212,923	100%	\$ -
12/31/2008	215,363	100%	\$ -
12/31/2007	209,724	100%	\$ -
12/31/2006	191,895	100%	\$ -
12/31/2005	183,459	100%	\$ -
12/31/2004	143,116	100%	\$ -
12/31/2003	186,729	100%	\$ -
12/31/2002	190,860	100%	\$ -
12/31/2001	204,010	100%	\$ -

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2010	5,671,413	6,947,822	1,276,409	81.63%	2,203,983	57.91%
12/31/2009	5,489,200	7,024,885	1,535,685	78.14%	2,190,571	70.10%
12/31/2008	6,202,015	6,534,826	332,811	94.91%	2,094,967	15.89%
12/31/2007	5,845,624	6,309,255	463,631	92.65%	1,980,401	23.41%
12/31/2006	5,535,035	6,155,533	620,498	89.92%	1,960,113	31.66%
12/31/2005	5,255,058	5,933,678	678,620	88.56%	2,033,912	33.37%
12/31/2004	5,220,666	5,598,375	377,709	93.25%	1,880,629	20.08%
12/31/2003	5,342,025	5,454,071	112,046	97.95%	1,891,886	5.92%
12/31/2002	5,301,771	5,135,716	(166,055)	103.23%	1,797,180	0.00%
12/31/2001	4,790,799	4,820,381	29,582	99.39%	1,742,183	1.70%